

**SIKKIM**

**GOVERNMENT**



**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Friday 10<sup>th</sup> February, 2023**

**No. 70**

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

**No. 25/2022-GST/SIKKIM**

**Date: 13<sup>th</sup> December, 2022**

**NOTIFICATION**

In exercise of the powers conferred by the proviso to sub-section (1) of section 37 read with section 168 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the Commissioner, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of Sikkim in the Finance Department, No. 83/2020 – State Tax, dated the 10<sup>th</sup> November, namely: —

In the said notification, after the second proviso, the following proviso shall be inserted, namely:-

“Provided also that the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the said rules for the tax period November, 2022, for the registered persons required to furnish return under sub-section (1) of section 39 of the said Act whose principal place of business is in the districts of Chennai, Tiruvallur, Chengalpattu, Kancheepuram, Tiruvannamalai, Ranipet, Vellore, Villupuram, Cuddalore, Thiruvavur, Nagapattinam, Mayiladuthurai and Thanjavur in the State of Tamil Nadu, shall be extended till the thirteenth day of the month succeeding the said tax period.”.

**[F. No. GOS/2009-2010/16-1C (9) VOL-II]**

**Manoj Rai  
Commissioner  
Commercial Taxes Division  
Finance Department**

